BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 04.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)Nos.5859 to 5861 of 2026
and
W.M.P(MD)Nos.4881, 4884 and 4885 of 2026

Madurai, Dindigul, Theni Districts,
Vokkaligar (Kappu) Mahajana Sangam
(Regn.No.3/1981)
No.14, Gandhi Road,
Palani,
Dindigul District,
Through its Secretary ... Petitioner in all W.Ps

Vs.

Madurai Corporation
Madurai,
Through its Commissioner. ...Respondents in all W.Ps

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records pertaining to property tax demand notice dated 03.01.2026 issued by the respondent with respect to property tax assessment Nos.115/099/901987, 115/099/904348 and 115/099/904349 pertaining to Door No.50-O, G.S.T Road, Thiruparankundram, Madudrai and quash the same as illegal.

For Petitioner :M/s.Sarvabhauman Associates
for Mr.S.Anand Chandrasekar
For Respondent :Mr.N.Dilipkumar
Standing Counsel(in W.P(MD)No.5859/26)

For Respondent :Mr.S.Vinayak(in W.P(MD)No.5860/26)
For Respondent :Mr.F.Deepak(in W.P(MD)No.5861/26)

COMMON ORDER

All these writ petitions are connected and as such taken up for disposal by this common order.

2.The petitioner is one and the same in all these writ petitions and in respect of three different properties, since the demand notice is made for property tax, the petitioner has filed these three writ petitions.

3.The case of the petitioner is that, it is paying the existing tax and when revision was recently made, the same is also been complied with. While so, without any show cause notice or opportunity, whatsoever, once again the property tax is revised and higher rates are fixed and therefore, the petitioner is before this Court.

4.Per contra, the learned Standing Counsel appearing on behalf of the Corporation would submit that there has been change of user on the part of the petitioner and they have never informed the Corporation by way of filing the returns and furnishing the particulars, so as to update the slab as well as the rate of property tax. In any event, these are only demand notices and if the petitioner submits his objection, the same will be considered item-wise and orders will be passed.

5.In view of the submissions made by the learned Standing Counsel appearing on behalf of the Corporation, the petitioner can submit his objection in respect of each of the demand notices and the same shall be considered by the respondent authorities by affording an opportunity of hearing to the petitioner and the petitioner can also produce the documents in support of his claim and considering each and every item in the demand notices orders can be passed.

In view thereof, these writ petitions are disposed on the following terms:

(i)Pursuant to the impugned demand notices, within a period of one week from the date of receipt of web copy, without waiting for the certified copy of the order, the petitioner shall submit their objections item-wise.

(ii)Upon receipt of such objections, the same shall be considered and detailed orders can be passed by the respondent on merits and in accordance with law, within a period of 8 weeks from the date of submitting the objections.

(iii)It is needless to mention that the petitioner shall also be provided with a personal hearing and the petitioner will be entitled to produce such documents or invoice as the case may be.

(iv)In the meanwhile, the petitioner shall continue to pay existing / admitted rate of tax. No costs. Consequently, connected miscellaneous petitions are closed.

04.03.2026

NCC:Yes/No
Ns

To
Madurai Corporation
Madurai,
Through its Commissioner.

D.BHARATHA CHAKRAVARTHY, J.

Ns

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